

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

United States Court  
Southern District of Texas  
FILED

FEB 15 2017

David J. Bradley, Clerk of Court

UNITED STATES OF AMERICA,  
Plaintiff,

v.

DANIEL BART THEDINGER,  
Defendant.

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Cr. No.

**17 CR 0076**

**Information**

The U.S. Attorney charges:

**Count One**  
(26 U.S.C. 7201 - Tax Evasion)

1. On or about April 15, 2013, in the Houston Division of the  
Southern District of Texas, and elsewhere,

**Daniel Bart Thedinger,**

defendant herein, who during calendar year 2012 was married, did  
willfully attempt to evade and defeat a large part of the income tax due  
and owing by him and his spouse to the United States of America for  
the calendar year 2012, by preparing and causing to be prepared, and  
by signing and causing to be signed, a false and fraudulent joint 2012

U.S. Individual Income Tax Return, IRS form 1040, on behalf of his spouse and him, which was filed with the Internal Revenue Service. In that return, defendant claimed that he and his spouse had joint Taxable Income of \$355,322.00 for calendar year 2012 (line 43), claimed that he owed income taxes for 2012 of \$107,361.00 (line 61), and claimed a refund of his alleged overpayment of income taxes of \$45,537.00 (line 74a) for 2012. In fact, as defendant then and there well knew, he and his spouse actually had joint Taxable Income for 2012 of approximately \$649,613.00, upon which a substantial additional income tax of approximately \$86,192.00 is still due and owing.

2. Defendant willfully attempted to evade and to defeat a substantial part of his income tax due and owing to the United States of America for 2012 by willfully causing the bookkeeper for his business partnership, who was also the tax return preparer for the business partnership and for defendant's joint 2012 U.S. Individual Income Tax Return, to falsely claim as business expenses of the partnership certain expenses that were, in truth, personal expenses of defendant's. Defendant's actions caused the business partnership to report a falsely

reduced amount of partnership income reported on the partnership's 2012 U.S. Partnership Return of Income, IRS form 1065, resulting in a falsely reduced portion of that partnership's income to be reported by defendant on the IRS Schedule E that was attached to defendant's joint 2012 U.S. Individual Income Tax Return.

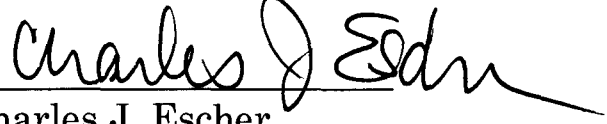
3. Defendant's Schedule E reflected a net loss from all of Defendant's Schedule E sources of income, and that Schedule E loss was reflected on the first page, line 17, of defendant's joint 2012 U.S. Individual Income Tax Return. That Schedule E loss fraudulently reduced the amount of Taxable Income (line 43) and the amount of taxes owed (line 61) that defendant claimed on his joint 2012 U.S. Individual Income Tax Return by the approximate amounts described above. The total Schedule E loss also created the false income tax refund (line 74a) described above that defendant claimed on his joint 2012 U.S. Individual Income Tax Return.

4. Defendant, while in the Southern District of Texas, supplied the bookkeeper and return preparer of the business partnership with the false partnership deductions. Defendant also, from the Southern

District of Texas, approved by phone or e-mail for his return preparer to file his false joint 2012 U.S. Individual Income Tax Return.

In violation of Title 26, United States Code, Section 7201.

Kenneth Magidson  
United States Attorney  
Southern District of Texas

  
Charles J. Escher  
Assistant U.S. Attorney